

**HIGH PLAINS LIBRARY DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AND PROJECTED ENDING FUND BALANCE
BUDGET AND ACTUAL -- GENERAL FUND
For the Period Ended October 31, 2020
83.3%
prepared November 11, 2020**

Note: Conditional formatting in the % of YTD, % of Actual, and 2020 / 2019 Actual columns is on a red to green scale for revenues and green to red scale for expenditures. Green is favorable variance. Red is an unfavorable variance.

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2019 October YTD	2020 / 2019 Actual
REVENUES															
General property taxes	127,219	45,043	82,176	0.28%	44,342,157	45,043,922	(701,765)	98%	98%	44,500,000	45,043,922	(543,922)	98.79%	33,313,091	133%
Specific ownership taxes	204,621	166,667	37,954	10.23%	1,821,494	1,666,667	154,827	109%	91%	1,900,000	2,000,000	(100,000)	95.00%	1,944,441	94%
Earnings on investments	43,187	15,833	27,354	22.73%	541,970	158,333	383,637	342%	285%	250,000	190,000	60,000	131.58%	946,454	57%
Fines and fees	1,746	5,000	(3,254)	2.91%	21,486	50,000	(28,514)	43%	36%	22,000	60,000	(38,000)	36.67%	54,685	39%
Grant revenue	75,918	-	75,918	104.69%	148,437	72,519	75,918	205%	205%	172,519	72,519	100,000	237.89%	62,591	237%
Other income	(2,259)	667	(2,926)	-28.24%	93,896	6,667	87,229	1408%	1174%	100,000	8,000	92,000	1250.00%	38,020	247%
Total revenues	450,432	233,210	217,222	0.95%	46,969,440	46,998,108	(28,668)	100%	99%	46,944,519	47,374,441	(429,922)	99.09%	36,359,282	
EXPENDITURES															
Salaries and wages	626,126	784,402	158,276	6.65%	6,460,215	7,844,021	1,383,806	82%	69%	8,200,000	9,412,825	1,212,825	87.12%	6,232,749	104%
Employee benefits	94,411	124,250	29,839	6.19%	919,743	1,242,493	322,750	74%	60%	1,225,000	1,524,878	299,878	80.33%	872,019	105%
Medical (Health, Dental, Vision) Insurance	129,069	158,136	29,067	6.93%	1,188,165	1,581,357	393,192	75%	64%	1,400,000	1,863,740	463,740	75.12%	1,149,860	103%
Workers' compensation	500	-	(500)	0.57%	53,700	87,000	33,300	62%	62%	57,000	87,000	30,000	65.52%	39,577	136%
Bank service charges	98	175	77	4.67%	1,004	1,750	746	57%	48%	1,275	2,100	825	60.71%	1,421	71%
Minor equipment/furniture <\$5k	615	8,218	7,603	0.62%	26,460	82,177	55,717	32%	27%	98,612	98,612	-	100.00%	39,865	66%
Janitorial supplies	8,047	3,917	(4,130)	17.12%	54,955	39,167	(15,788)	140%	117%	70,000	47,000	(23,000)	148.94%	33,354	165%
Operating supplies	9,843	13,269	3,426	6.18%	74,048	132,682	58,634	56%	47%	120,000	159,218	39,218	75.37%	85,540	87%
Bib processing supplies	9,469	17,136	7,667	4.60%	82,307	171,363	89,056	48%	40%	130,000	205,636	75,636	63.22%	92,640	89%
Postage	1,547	3,052	1,505	4.22%	17,126	30,518	13,392	56%	47%	30,000	36,622	6,622	81.92%	26,673	64%
Printing	-	1,733	1,733	0.00%	2,131	17,333	15,202	12%	10%	10,000	20,800	10,800	48.08%	4,411	48%
Memberships	1,160	1,687	527	5.73%	16,770	16,866	96	99%	83%	20,000	20,239	239	98.82%	11,682	144%
Public relations	6,053	9,242	3,189	5.46%	19,343	92,417	73,074	21%	17%	65,000	110,900	45,900	58.61%	65,505	30%
Programs	1,597	10,000	8,403	1.33%	40,821	100,000	59,179	41%	34%	65,000	120,000	55,000	54.17%	84,943	48%
Electric	18,696	20,071	1,375	7.76%	164,196	200,708	36,512	82%	68%	235,000	240,850	5,850	97.57%	166,396	99%
Water and sewer	6,833	3,153	(3,680)	18.06%	40,522	31,530	(8,992)	129%	107%	50,000	37,836	(12,164)	132.15%	41,262	98%
Natural gas	1,153	3,594	2,441	2.67%	25,703	35,947	10,244	72%	60%	35,000	43,137	8,137	81.14%	25,942	99%
Phones	24,715	21,132	(3,583)	9.75%	189,782	211,321	21,539	90%	75%	253,585	253,585	-	100.00%	163,015	116%
Disposal services	3,526	2,317	(1,209)	12.68%	27,385	23,168	(4,217)	118%	99%	30,000	27,802	(2,198)	107.91%	27,801	99%
Professional contracts	56,588	108,357	51,769	4.35%	918,188	1,083,571	165,383	85%	71%	1,250,000	1,300,285	50,285	96.13%	925,448	99%
Gas, motor oil, lubricants	-	1,708	1,708	0.00%	4,161	17,083	12,922	24%	20%	8,000	20,500	12,500	39.02%	8,212	51%
Repair and maintenance - building	89,929	39,908	(50,021)	18.78%	131,664	399,083	267,419	33%	27%	400,000	478,900	78,900	83.52%	205,795	64%
Repair and maintenance - vehicles	2,255	1,542	(713)	12.19%	8,483	15,417	6,934	55%	46%	14,000	18,500	4,500	75.68%	5,304	160%
Repair and maintenance - office equip	7,122	12,572	5,450	4.72%	72,094	125,718	53,624	57%	48%	100,000	150,862	50,862	66.29%	93,190	77%
Repair and maintenance - computer	3,187	29,423	26,236	0.90%	177,208	294,229	117,021	60%	50%	353,000	353,075	75	99.98%	335,442	53%
Repair and maintenance - on-line computer	-	11,325	11,325	0.00%	117,601	113,246	(4,355)	104%	87%	135,895	135,895	-	100.00%	130,243	90%
Repair and maintenance - other equipment	569	19,800	19,231	0.24%	30,831	198,000	167,169	16%	13%	80,000	237,600	157,600	33.67%	13,820	223%
Tuition reimbursement	-	-	-	0.00%	22,568	25,000	2,432	90%	56%	35,000	40,000	5,000	87.50%	16,383	138%
Travel & mileage	918	5,268	4,350	1.45%	15,614	52,678	37,064	30%	25%	35,000	63,214	28,214	55.37%	46,857	33%
In-house training	-	6,333	6,333	0.00%	17,940	63,333	45,393	28%	24%	30,000	76,000	46,000	39.47%	23,720	76%
Meetings	16	798	782	0.17%	1,686	7,975	6,289	21%	18%	7,500	9,570	2,070	78.37%	5,354	31%
Out-of-house training & conferences	1,119	8,483	7,364	1.10%	29,040	84,833	55,793	34%	29%	55,000	101,800	46,800	54.03%	52,850	55%
Treasurer's fee	1,648	701	(947)	0.23%	662,201	701,500	39,299	94%	94%	700,000	701,500	1,500	99.79%	497,794	133%
Books	40,404	49,833	9,429	6.76%	386,942	498,333	111,391	78%	65%	508,000	598,000	90,000	84.95%	423,651	91%
Newspapers/Periodicals	-	3,875	3,875	0.00%	37,038	38,750	1,712	96%	80%	40,000	46,500	6,500	86.02%	54,520	68%
Ebooks	8,808	8,333	(475)	8.81%	100,182	83,333	(16,849)	120%	100%	125,000	100,000	(25,000)	125.00%	84,733	118%
Compact discs	1,634	3,750	2,116	3.63%	14,853	37,500	22,647	40%	33%	35,000	45,000	10,000	77.78%	24,044	62%
Software	10,418	26,686	16,268	3.25%	234,207	266,860	32,653	88%	73%	320,232	320,232	-	100.00%	101,012	232%
DVD/BluRay	5,178	14,583	9,405	2.96%	65,685	145,833	80,148	45%	38%	150,000	175,000	25,000	85.71%	89,986	73%
Other expense	-	448	448	0.00%	698	4,479	3,781	16%	13%	3,500	5,375	1,875	65.12%	128	545%
Electronic resources	14,472	40,333	25,861	2.99%	462,888	403,333	(59,555)	115%	96%	484,000	484,000	-	100.00%	423,058	109%
Platform Fees	-	1,571	1,571	0.00%	11,718	15,708	3,990	75%	62%	18,850	18,850	-	0.00%	11,600	101%
Insurance	-	-	-	0.00%	84,148	92,000	7,852	91%	91%	87,000	92,000	5,000	94.57%	70,464	119%
Equipment Rentals	-	83	83	0.00%	-	833	833	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,187,723	1,581,197	393,474	5.97%	13,012,014	16,710,446	3,698,432	78%	65%	17,071,449	19,886,438	2,814,989	85.84%	12,808,263	
Capital outlay															
Equipment/furniture >\$5k	-	-	-	0.00%	191,875	265,800	73,925	72%	72%	265,800	265,800	-	100.00%	91,441	
New computers & other technology	3,549	12,917	9,368	2.29%	34,790	129,167	94,377	27%	22%	155,000	155,000	-	100.00%	57,068	

Capital improvements	551,976	#####		8,625,459	16,320,183	7,694,724	53%	44%	10,000,000	19,584,220	9,584,220	51.06%	2,047,279	
Total capital outlay	555,525	1,644,935	9,368	2.78%	8,852,124	16,715,150	7,863,026	53%	44%	10,420,800	20,005,020	9,584,220	52.09%	2,195,788
Transfers out														
Debt service lease 2006 & 2010	-	-	-											16,644
Total transfers out	-	-	-		-	-	-			-	-	-		16,644
Tax distribution														
Tax distribution to member libraries	31,691	-	(31,691)	0.31%	9,598,074	10,097,211	499,137	95%	95%	10,097,211	10,097,211	-	100.00%	7,686,085
Total tax distribution to member libraries	31,691	-	(31,691)	0.31%	9,598,074	10,097,211	499,137	95%	95%	10,097,211	10,097,211	-	100.00%	7,686,085
Total expenditures	<u>1,774,939</u>	<u>3,226,132</u>	<u>371,151</u>	3.55%	<u>31,462,212</u>	<u>43,522,807</u>	<u>12,060,595</u>	72%	63%	<u>37,589,460</u>	<u>49,988,669</u>	<u>12,399,209</u>	75.20%	<u>22,706,780</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,324,507)	(2,992,922)	588,373		15,507,228	3,475,301	12,031,927			9,355,059	(2,614,228)	11,969,287		13,652,502
FUND BALANCE														
Beginning Fund Balance	66,121,165				49,289,430					49,289,430	49,539,215			38,343,913
Ending Fund Balance	64,796,658				64,796,658					58,644,489	46,924,987			51,996,415